

# EXHIBIT O

**COPY**



March 12, 2003

James Marquez  
James G. Marquez Family Trust  
213 River Road  
Cos Cob, CT 06807

Re: Investment in Bayou Fund, LLC

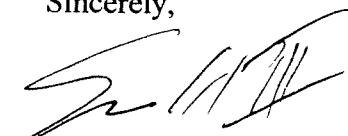
Dear Mr. Marquez,

Our auditors, Richmond-Fairfield Associates, 575 Madison Avenue, Suite 1006, New York, NNY 10022-2511, are now engaged in an examination of our financial statements. Please confirm directly to them the following contributions to and/or withdrawals from your capital account during the year 2002.

<b>Contributions</b>	<b>- 0 -</b>	
<b>Withdrawals</b>	<b>\$ 19,330.00</b>	<b>4/4/02</b>

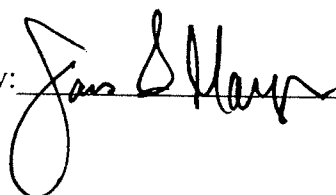
Please send your reply as soon as possible in the enclosed envelope.

Sincerely,



Samuel Israel, III

I have examined the above and found it to be correct.

By: 

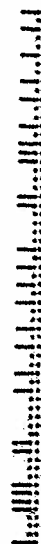
72-6104310  
Social Security or Tax I.D. No.

SI/lw

COPY



Richmond-Fairfield Associates  
575 Madison Avenue, Suite 1006  
New York, NY 10022-2511



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ORIGINAL  
LOCATED IN  
RFA OFFICES IN NYC,

